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From:

Sent: Friday 09/04/2009 12:12pm

To:

Cc:

Subject: RE: W-8BEN (IRC 1441 - 1446)

A section 6020(b) return may be necessary to recovery of a section 6651(a)(2) failure to pay penalty.
See I.R.C. 6651(g).

We recommend that, if the Service decides to pursue a section 6651(a)(2) failure to pay penalty, then an individual with authority under Delegation Order 182 to execute a Substitute for Return sign the SFR Form 8804, with her title, and notate "signed pursuant to section 6020(b)". See [Spurlock v. Commissioner](#), T.C.Memo. 2003-124; IRM 1.2.2.5.2; IRM 5.18.2.2(2); IRM 5.18.2.4.28(2).